

Form F-66 (IA-2)  
(5-8-2013)

STATE OF IOWA

2013  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2013

CITY OF MASON CITY, IOWA

DUE: December 1, 2013

16201700300000  
City of Mason City  
10 1st ST NW  
Mason City, IA 50401

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	13,646,460		13,646,460	13,554,611
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	13,646,460		13,646,460	13,554,611
Delinquent property taxes	0		0	
TIF revenues	1,475,606		1,475,606	1,527,124
Other city taxes	5,204,970	0	5,204,970	4,881,410
Licenses and permits	587,652	0	587,652	600,810
Use of money and property	688,070	64,555	752,625	741,950
Intergovernmental	9,805,534	1,367,047	11,172,581	15,220,038
Charges for fees and service	1,004,174	13,968,966	14,973,140	15,569,999
Special assessments	103,630	0	103,630	
Miscellaneous	3,866,890	508,139	4,375,029	4,293,479
Other financing sources	5,436,631	3,607,062	9,043,693	10,153,669
Total revenues and other sources	41,819,617	19,515,769	61,335,386	66,543,090
Expenditures and Other Financing Uses				
Public safety	9,324,689	0	9,324,689	9,624,774
Public works	3,709,498	0	3,709,498	3,827,218
Health and social services	768,925	0	768,925	967,916
Culture and recreation	3,687,172	0	3,687,172	3,830,680
Community and economic development	5,303,446	0	5,303,446	10,962,795
General government	6,000,563	0	6,000,563	5,207,366
Debt service	5,612,683	0	5,612,683	5,556,162
Capital projects	5,662,215	0	5,662,215	6,205,071
Total governmental activities expenditures	40,069,191	0	40,069,191	46,181,982
Business type activities	0	13,962,195	13,962,195	15,601,210
Total ALL expenditures	40,069,191	13,962,195	54,031,386	61,783,192
Other financing uses, including transfers out	2,702,127	4,024,122	6,726,249	7,457,509
Total ALL expenditures/And other financing uses	42,771,318	17,986,317	60,757,635	69,240,701
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-951,701	1,529,452	577,751	-2,697,611
Beginning fund balance July 1, 2012	20,949,287	6,761,025	27,710,312	22,441,100
Ending fund balance June 30, 2013	19,997,586	8,290,477	28,288,063	19,743,489
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 29,116,996	Other long-term debt	\$ 0	
Revenue debt	\$ 22,145,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 80,721,362	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
9/27/2013				
Printed name of city clerk	Telephone	Area Code	Number	Extension
Brent Trout		641	421-2701	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF MASON CITY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	8,353,700	2,016,445		3,276,315			13,646,460			13,646,460	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	8,353,700	2,016,445			3,276,315	0	0	13,646,460		T01	13,646,460	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	8,353,700	2,016,445		3,276,315	0	0	13,646,460			13,646,460	6	
7	TIF revenues			1,475,606				1,475,606		T01	1,475,606	7	
	Other city taxes												
8	Utility tax replacement excise taxes	159,198						159,198		T15	159,198	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax	575,795						575,795		T19	575,795	13	
14	Other local option taxes	2,681,986	1,787,991					4,469,977		T09	4,469,977	14	
15	TOTAL OTHER CITY TAXES	3,416,979	1,787,991	0	0	0	0	5,204,970	0		5,204,970	15	
16	Section B - LICENSES AND PERMITS	587,652						587,652		T29	587,652	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	111,424	293,182	694	1,073		7,838	414,211	8,300	U20	422,511	18	
19	Rents and royalties	273,859						273,859		U40	273,859	19	
20	Other miscellaneous use of money and property							0	56,255	U20	56,255	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	385,283	293,182	694	1,073	0	7,838	688,070	64,555		752,625	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	1,672,103	4,055,494					5,727,597	1,335,149	B89	7,062,746	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	1,672,103	4,055,494	0	0	0	0	5,727,597	1,335,149		7,062,746	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MASON CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		2,689,010					2,689,010		C46	2,689,010	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	1,048,404	27,647					1,076,051	31,898	C89	1,107,949	49
50	Iowa Department of Transportation	10,917						10,917		C89	10,917	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Drug Control Grants	36,674						36,674		C89	36,674	54
55	Police Grants	90,592						90,592			90,592	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	1,186,587	2,716,657	0	0	0	0	3,903,244	31,898		3,935,142	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service	95,902						95,902		D89	95,902	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	Museum Grant	78,791						78,791		D89	78,791	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	174,693	0	0	0	0	0	174,693	0		174,693	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	3,033,383	6,772,151	0	0	0	0	9,805,534	1,367,047		11,172,581	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	5,832,519	A91	5,832,519	73
74	Sewer							0	4,589,098	A8Ø	4,589,098	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0	58,715	A6Ø	58,715	77
78	Airport	44,211						44,211		AØ1	44,211	78
79	Landfill/garbage							0	1,257,438	A81	1,257,438	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MASON CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	62,316						62,316		A94	62,316	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	1,285						1,285		A89	1,285	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	84,383						84,383		A89	84,383	92
93	Ambulance charges							0	1,852,811	A89	1,852,811	93
94	Sidewalk street repair charges	27,955						27,955		A44	27,955	94
95	Housing and urban renewal charges	33,357						33,357		A50	33,357	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	124,819	8,518					133,337		A03	133,337	98
99	Library charges	18,494	3,783					22,277		A89	22,277	99
100	Park, recreation, and cultural charges	492,031	52,276					544,307	378,385	A61	922,692	100
101	Animal control charges	16,994						16,994		A89	16,994	101
102	Other charges - <i>Specify</i>	33,752						33,752			33,752	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	939,597	64,577	0	0	0	0	1,004,174	13,968,966		14,973,140	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>			103,630				103,630		U01	103,630	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	248,516	29,211				354,707	632,434		U99	632,434	108
109	Deposits and sales/fuel tax refunds	183						183		U99	183	109
110	Sale of property and merchandise	126						126		U11	126	110
111	Fines	80,084						80,084		U30	80,084	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Misc Refunds	88,015	2,926,927	134,686	4,435			3,154,063	508,139		3,662,202	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	416,924	2,956,138	134,686	4,435	0	354,707	3,866,890	508,139		4,375,029	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MASON CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	17,133,518	13,890,484	1,714,616	3,281,823	0	362,545	36,382,986	15,908,707		52,291,693	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	16,734						16,734	2,837	NR	19,571	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	1,301,238			71,635			1,372,873	925,000	NR	2,297,873	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	291,750	1,384,950		1,558,574	98,836		3,334,110	2,679,225		6,013,335	127
128	<i>Internal TIF loans and transfers in</i>				712,914			712,914			712,914	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	1,609,722	1,384,950	0	2,343,123	98,836	0	5,436,631	3,607,062		9,043,693	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	18,743,240	15,275,434	1,714,616	5,624,946	98,836	362,545	41,819,617	19,515,769		61,335,386	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	7,235,000	12,228,998	784,563	-68,869	-36,875	806,470	20,949,287	6,761,025		27,710,312	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	25,978,240	27,504,432	2,499,179	5,556,077	61,961	1,169,015	62,768,904	26,276,794		89,045,698	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF MASON CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	4,561,432	729,797					5,291,229		E62	5,291,229	2
3	Purchase of land and equipment	239,640						239,640		G62	239,640	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	2,545,866	530,266					3,076,132		E24	3,076,132	13
14	Purchase of land and equipment	27,313						27,313		G24	27,313	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	252,911	31,762					284,673		E66	284,673	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	125,152	20,324					145,476		E66	145,476	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	207,722	8,481					216,203		E32	216,203	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	44,023						44,023		E89	44,023	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	8,004,059	1,320,630	0	0	0	0	9,324,689			9,324,689	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MASON CITY			<div> <input type="checkbox"/> GAAP           <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS         </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation		1,775,335					1,775,335		E44	1,775,335	42
43	Purchase of land and equipment		297,077					297,077		G44	297,077	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		299,084					299,084		E44	299,084	48
49	Traffic control safety — Current operation	88,797	31,234					120,031		E44	120,031	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		232,565					232,565		E44	232,565	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	263,346	37,200					300,546		E44	300,546	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		72,864					72,864		E81	72,864	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	604,369						604,369		E01	604,369	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	7,627						7,627		E89	7,627	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	964,139	2,745,359	0	0	0	0	3,709,498			3,709,498	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MASON CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	60,689	8,287					68,976		E32	68,976	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	677,046	22,903					699,949		E79	699,949	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	737,735	31,190	0	0	0	0	768,925			768,925	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MASON CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	1,077,861	67,101					1,144,962		E52	1,144,962	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	503,329	1,191				213,260	717,780		E61	717,780	125
126	Purchase of land and equipment	7,908						7,908		G61	7,908	126
127	Parks — Current operation	558,889	49,799					608,688		E61	608,688	127
128	Purchase of land and equipment	37,108						37,108		G61	37,108	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	696,599	103,504					800,103		E61	800,103	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	283,952	306					284,258		E03	284,258	133
134	Purchase of land and equipment	59,613						59,613		G03	59,613	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	26,752						26,752		E61	26,752	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	3,252,011	221,901	0	0	0	213,260	3,687,172			3,687,172	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	140,000		949,294				1,089,294		E89	1,089,294	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	192,669	29,136					221,805		E29	221,805	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	535,878	3,357,590					3,893,468		E89	3,893,468	150
151	Purchase of land and equipment	98,879						98,879		G89	98,879	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	967,426	3,386,726	949,294	0	0	0	5,303,446			5,303,446	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MASON CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	336,129	25,653					361,782		E29	361,782	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	346,468	57,171					403,639		E23	403,639	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	76,208						76,208		E25	76,208	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	206,607	6,100					212,707		E31	212,707	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	287,048						287,048		E89	287,048	171
172	Other general government — Current operation	867,265	3,791,914					4,659,179		E89	4,659,179	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	2,119,725	3,880,838	0	0	0	0	6,000,563			6,000,563	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	General Obligation Debt				5,612,683			5,612,683			5,612,683	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	5,612,683	0	0	5,612,683			5,612,683	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	General Capital Projects	2,895,403	2,754,269			12,543		5,662,215			5,662,215	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	2,895,403	2,754,269	0	0	12,543	0	5,662,215			5,662,215	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	2,895,403	2,754,269	0	0	12,543	0	5,662,215			5,662,215	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	18,940,498	14,340,913	949,294	5,612,683	12,543	213,260	40,069,191			40,069,191	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MASON CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								3,614,225	E91	3,614,225	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,787,475	E80	1,787,475	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation								102,660	E60	102,660	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								1,187,569	E81	1,187,569	216
217	Purchase of land and equipment								144,376	G81	144,376	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MASON CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								1,896,848	E89	1,896,848	238
239	Purchase of land and equipment								115,104	G89	115,104	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								2,671,125		2,671,125	242
243	Enterprise Capital Projects								2,442,813		2,442,813	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								13,962,195		13,962,195	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	18,940,498	14,340,913	949,294	5,612,683	12,543	213,260	40,069,191	13,962,195		54,031,386	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	232,400	1,756,813					1,989,213	4,024,122		6,013,335	255
256	Internal TIF loans/repayments and transfers out			712,914				712,914			712,914	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	232,400	1,756,813	712,914	0	0	0	2,702,127	4,024,122		6,726,249	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	19,172,898	16,097,726	1,662,208	5,612,683	12,543	213,260	42,771,318	17,986,317		60,757,635	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>	1,293,166	11,406,706	836,971	-56,606		955,755	14,435,992			14,435,992	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>					49,418		49,418			49,418	266
267	<b>Unassigned</b>	5,512,176						5,512,176			5,512,176	267
268	<b>Total Governmental</b>	6,805,342	11,406,706	836,971	-56,606	49,418	955,755	19,997,586			19,997,586	268
269	<b>Proprietary</b>								8,290,477		8,290,477	269
270	<b>Total ending fund balance June 30, 2013</b>	6,805,342	11,406,706	836,971	-56,606	49,418	955,755	19,997,586	8,290,477		28,288,063	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	25,978,240	27,504,432	2,499,179	5,556,077	61,961	1,169,015	62,768,904	26,276,794		89,045,698	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MASON CITY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	13,719,394	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 11,519,000	29U \$	39U \$ 1,038,000	49U \$	49U \$	49U \$ 10,481,000	49U \$	I91 \$ 366,230
2. Sewer utility	19U 12,488,000	29U	39U 824,000	49U	49U	49U 11,664,000	49U	I89 383,190
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9.								
General Obligation	19U 31,359,582	29U 2,297,873	39U 4,540,459	49U 29,116,996	49U	49U	49U	I89 1,012,503
10.								
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	55,366,582	2,297,873	6,402,459	29,116,996	0	22,145,000	0	1,761,923

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	1,614,427,246	x .05 = \$	80,721,362

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	-56,606	\$	5,571,389	22,773,280	
	28,288,063					

REMARKS

V98